

**GEORGIA DEPARTMENT OF REVENUE**  
**Comparative Summary of State General Fund Receipts**  
(unaudited - 000's)

State General Fund Receipts	<b>For the Month Ended</b>		<b>\$ Change</b>	<b>% Change</b>
	<b>April 2023</b>	<b>April 2022</b>		
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 2,138,553	\$ 3,162,922	\$ (1,024,369)	-32.4%
Income Tax - Corporate	\$ 744,395	\$ 711,189	\$ 33,206	4.7%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross	\$ 1,585,259	\$ 1,538,172	\$ 47,086	3.1%
Local Distribution (Note 1)	\$ (756,415)	\$ (729,724)	\$ (26,691)	-3.7%
Adjustments \ Refunds	\$ (5,432)	\$ (4,037)	\$ (1,394)	-34.5%
Net Sales and Use Tax - General	\$ 823,412	\$ 804,412	\$ 19,001	2.4%
Motor Fuel Taxes	\$ 192,398	\$ 104,868	\$ 87,529	83.5%
Tobacco Taxes	\$ 19,080	\$ 19,724	\$ (644)	-3.3%
Alcoholic Beverages Tax	\$ 19,983	\$ 20,423	\$ (441)	-2.2%
Property Tax	\$ 5	\$ 3	\$ 2	55.4%
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 1,840	\$ 2,231	\$ (391)	-17.5%
Tag, Title and Fees	\$ 34,476	\$ 33,113	\$ 1,363	4.1%
Title Ad Valorem Tax	\$ 79,224	\$ 76,934	\$ 2,291	3.0%
Motor Vehicle Subtotal	\$ 115,540	\$ 112,277	\$ 3,262	2.9%
<b>Total Net Taxes - Subtotal</b>	<b>\$ 4,053,365</b>	<b>\$ 4,935,818</b>	<b>\$ (882,453)</b>	<b>-17.9%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 18,205	\$ 17,660	\$ 544	3.1%
Other Interest, Fees & Sales (Note 2)	\$ 113,591	\$ 61,196	\$ 52,395	85.6%
<b>Total State General Fund Receipts</b>	<b>\$ 4,185,161</b>	<b>\$ 5,014,675</b>	<b>\$ (829,514)</b>	<b>-16.5%</b>

State General Fund Receipts	<b>Year-to-Date</b>		<b>\$ Change</b>	<b>% Change</b>
	<b>FY 2023</b>	<b>FY 2022</b>		
<b>Net Tax Revenues:</b>				
Income Tax - Individual	\$ 14,410,846	\$ 15,155,896	\$ (745,050)	-4.9%
Income Tax - Corporate	\$ 3,289,415	\$ 1,951,449	\$ 1,337,966	68.6%
<b>Sales and Use Tax - General:</b>				
Sales and Use Tax - Gross	\$ 14,945,541	\$ 13,582,395	\$ 1,363,146	10.0%
Local Distribution (Note 1)	\$ (7,341,189)	\$ (6,658,424)	\$ (682,765)	-10.3%
Adjustments \ Refunds	\$ (82,068)	\$ (53,203)	\$ (28,865)	-54.3%
Net Sales and Use Tax - General	\$ 7,522,284	\$ 6,870,768	\$ 651,516	9.5%
Motor Fuel Taxes	\$ 464,372	\$ 1,600,594	\$ (1,136,222)	-71.0%
Tobacco Taxes	\$ 193,732	\$ 197,792	\$ (4,060)	-2.1%
Alcoholic Beverages Tax	\$ 188,934	\$ 190,223	\$ (1,289)	-0.7%
Property Tax	\$ 1,211	\$ 1,432	\$ (220)	-15.4%
<b>Motor Vehicle Revenues:</b>				
Highway Impact Fees	\$ 23,674	\$ 19,570	\$ 4,104	21.0%
Tag, Title and Fees	\$ 340,412	\$ 339,538	\$ 875	0.3%
Title Ad Valorem Tax	\$ 689,568	\$ 659,348	\$ 30,220	4.6%
Motor Vehicle Subtotal	\$ 1,053,655	\$ 1,018,455	\$ 35,199	3.5%
<b>Total Net Taxes - Subtotal</b>	<b>\$ 27,124,448</b>	<b>\$ 26,986,609</b>	<b>\$ 137,839</b>	<b>0.5%</b>
<b>Interest, Fees and Sales:</b>				
Hotel \ Motel Fees	\$ 165,227	\$ 154,583	\$ 10,643	6.9%
Other Interest, Fees & Sales (Note 2)	\$ 504,892	\$ 396,456	\$ 108,436	27.4%
<b>Total State General Fund Receipts</b>	<b>\$ 27,794,567</b>	<b>\$ 27,537,648</b>	<b>\$ 256,919</b>	<b>0.9%</b>

**Footnotes:**

1. The Local Distribution is adjusted with an accrual to reflect payment activity that occurs after the actual distribution (3 business days prior to the end of a month).
2. "Other Interest, Fees & Sales" include payments that have been deposited in the bank, but for which returns may not have been processed. These undistributed tax payments are then re-classified (once the return is processed) to the appropriate revenue tax account. "Other" also includes Unclaimed Property collections.